(d) the steps being taken in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) Income tax returns are filed with field formations. No information regarding defaulting trusts and institutions is centrally maintained in the Department.

(b) C and AG in their Report No. 12 A of 2001 for March ending 2000, have pointed out audit observations in 28 cases of Trusts and Institutes from four metropolitan cities, where, according to them, there is short levy of tax of Rs. 742.93 lakhs. The Report of C and AG is being examined in the CBDT with a view to give parawise reply to C and AG to determine correctness as otherwise of the aforesaid audit observations. Final figures of number of cases of Trust and Institutes involving short levy of tax or the amount of tax effect involved in such cases can be determined only after such examinations by the CBDT and after interactions with the C and AG.

(c) According to C and AG, reasons for such cases of short levy of tax are mistakes in the applications of law, incorrect allowances, deductions and exemptions under the provisions of IT Act.

(d) CBDT has already issued instructions to the Assessing Officers/ field Formations to take due care in assessment and to avoid mistakes. There is also a monitoring system where the ledger cards are issued and their explanations are called for where they are found to have committed such mistakes. DIT(Audit) has also issued instructions and checklist for the guidance of the Assessing Officers.

Restructuring of Income Tax, Customs and Excise Services

2968. SHRI RAJNATH SINGH 'SURYA': Will the Minister of FINANCE be pleased to state:

(a) whether a massive restructuring was undertaken in the revenue services;

(b) if so, whether it has been completed for both Customs and Excise as well as Income Tax sides;

(c) whether restructuring yielded the desired result; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) Yes, Sir.

(b) and (c) The restructuring of only the Income Tax Department has been completed.

(d) Does not arise.

Cases of Income tax refund

2969. SHRI KARTAR SINGH DUGGAL: Will the Minister of FINANCE be pleased to state:

(a) what was the total amount of Income Tax refund due to assessees in Delhi Circle during 2000-2001;

(b) how much of it has been actually refunded;

(c) the reasons for the rest being not attended to; and

(d) what is the normal time taken to dispose off a refund case in the Income Tax Department?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) and (b) All the returns received during financial year 2000-2001 are in the process of finalisation. However, during the year 2000-2001 Rs. 2097.81 crore of refunds had been given to the assessees in the Delhi Region. The total number of refund issued during this year is 2,95,999.

(c) It is not correct to state that refunds are not being attended to. However, in some cases the Advance Tax Challans, TDS certificates etc., required verification which delayed the issue of refunds.

(d) The processing of returns of income filed during any financial year is done chronologically. The instructions are in place for issue of refund within 30 days from the date of determination of refund on processing. Whenever, any grievance regarding delay i \ issue of refund is received by the Department, the same is tended to promptly and corrective action taken.